

## Article - Tax - General

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§7–106.

The board of arbitrators may administer oaths, take testimony, and subpoena witnesses and books, records, and other documents. A subpoena may be signed by any member of the board. If a person fails to obey a subpoena, on petition of the board, any court of record of this State may pass an order requiring compliance with the subpoena and may punish failure to obey the order as a contempt.

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